

J

## COFRS ACCOUNTING MODEL

### UCD LIBRARY TRANSFER

Used to record payment of funds by one AHEC constituent institution to another.

This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

AHEC TRANSFERS:									
Payment of non-Long Bill funds to one AHEC constituent institution by another constituent institution. Example: Payment for use of the UCD Library.									
COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR	
CCD, MSCD, AHEC = EXPENDITURE ENTRY									
1	Defaulted Bank Code Any Either Current Unrestricted Fund Appropriated Expend., if from Fund 310 NonAppropriated Expend., if from Fund 311 Nonappropriated Revenue ***Nonmandatory Transfers Outside System** Expenditure OT Exempt AHEC Constituents Non-Long Bill Higher Educ Fund Transfers	N/A	31X/GXX	LBA NAP XXX	9150**	22	ABGH 7800	N/A	\$500
2	Defaulted Bank Code Any Either Current Unrestricted Fund Any Higher Education Discrete Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash Advance-Other-Cash Funded Activity	1001	31X/GXX 3XX/GXX	N/A	N/A	01	1100	1004	\$500
UCD = REVENUE ENTRY									
1	Defaulted Bank Code Current Unrestricted Exempt Fund Any Higher Education Discrete Fund Not used with Balance Sheet Accounts Not used with Balance Sheet Accounts Asset Operating Cash Operating Cash	1001	311/GFD 310/GFD	N/A	N/A	01	1100 1200	9004	\$500
2	Defaulted Bank Code Current Unrestricted Exempt Fund Any Higher Education Discrete Fund Nonappropriated Revenue Nonmandatory Transfers Outside System Revenue OT Exempt AHEC Constituents Non-Long Bill Exempt Higher Educ Fund Transfers	N/A	311/GFD 310/GFD	NAP	9150	31	ABGH 9400	N/A	\$500

\*\* Institutions may record this expenditure differently on their financial systems/statements.  
If they choose to do so, a presentation entry must be displayed on the Exhibit J.